

EXHIBIT "C"

MAR-15-2013 14:03

INTERNAL REVENUE SERVICE

631 851 4992 P.02

**Internal Revenue Service**  
**1180 VETERANS MEMORIAL HIGHWAY**  
**HAUPPAUGE, NY 11788**

**Department of the Treasury**

RICHARD KERN  
50 CRANE NECK ROAD  
SETAUKEET, NY 11733

Letter Date: 03/15/2013

Taxpayer Identification Number:

(Social Security Number or

Employer Identification Number)

100-46-3616

Person to Contact:

F. BRONLEBEN

Employee Identification Number:

1000454284

Contact Telephone Number:

(631)851-4952

Our records show that you still owe the federal tax shown below, plus penalty and interest as provided by law, computed to 10 days from the date of this letter.

You may pay in person or by mail. Please make your check or money order payable to the "United States Treasury. Write your social security number or employer identification number on your payment. To pay by mail, send your payment in the enclosed envelope with a copy of this letter. If you have recently paid this tax, cannot pay it, or have questions about your account, please contact me at the telephone number shown above.

The unpaid amount from prior notices shown on the following page(s) may include tax, penalties and interest you still owe us. It also includes any credits and payments we've received since we sent our last notice to you.

**Interest - Internal Revenue Code Section 6601**

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice.

Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

**Paying Late - Internal Revenue Code Section 6651(a)(2)**

We charge a penalty when your tax is not paid on time. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month the tax was not paid.

If you have any questions about your account or would like a further detailed explanation of the penalty and interest charges on your account, please call me at the telephone number shown at the beginning of this letter.

Sincerely yours,

  
F. BRONLEBEN  
MANAGER

MAR-15-2013 14:03

INTERNAL REVENUE SERVICE

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Date of this letter: 03/15/2013  
 Taxpayer Identification Number: 100-46-3616

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	AMOUNT YOU OWE
CIVPEN	06/30/2010	\$319,168.32	\$0.00	\$9,850.01	\$329,018.33
CIVPEN	09/30/2010	\$454,710.63	\$0.00	\$12,169.46	\$466,880.09
CIVPEN	12/31/2010	\$393,949.51	\$0.00	\$10,543.30	\$404,492.81
CIVPEN	03/31/2011	\$10,907.42	\$0.00	\$291.91	\$11,199.33
CIVPEN	06/30/2011	\$31,544.88	\$0.00	\$844.24	\$32,389.12
					Total: \$1,243,979.68

Enclosures:  
 Envelope  
 Copy of this letter